Exhibit 15

TERMS SHEET FOR PURCHASE OF ASSETS OF FORMER UTILITY DATA CORPORATION

EXHIBIT A

PLAN SPONSORSHIP AGREEMENT

This Plan Sponsorship Agreement (this "**Agreement**"), dated as of May 1, 2002, (the "**Effective Date**") by and between IWC Resources Corporation, an Indiana corporation ("**IWC**"), and United States Filter Corporation, a Delaware corporation ("**USF**").

WITNESSETH

WHEREAS, pursuant to the terms of the Management Agreement dated March 21, 2002 between the Consolidated City of Indianapolis, Department of Waterworks, and USF, USF has agreed to assume sponsorship of the employee benefit plans sponsored by IWC listed on Exhibit B attached hereto (the "Benefit Plans") as of the Closing Date of the Asset Purchase Agreement ("APA") dated November 26, 2001, by and between the Consolidated City of Indianapolis, IWC Resources Corporation and NiSource, Inc. ("Effective Date").

NOW, THEREFORE, the parties hereto, intending to be legally bound hereby, agree as follows:

- Effective as of the Effective Date, IWC hereby assigns and transfers to
 USF, and USF hereby accepts and assumes sponsorship of the Plans, including all rights and obligations of IWC thereunder.
- 2. USF hereby becomes the sponsor of the Plans as of the Effective Date and shall hereafter make all necessary governmental filings and reports with respect to the Plans for all plan years ending on and after the date hereof.

3. Effective as of the Effective Date, IWC hereby assigns
and transfers to USF, and USF hereby accepts assignment of the
Benefit Agreements, and assumes all of the rights and obligations
of IWC under the trust agreements, contracts and service
agreements established in connection with the operation and
administration of the Benefit Plans (collectively, the "Benefit
Agreements"): and

- 3. This Agreement shall not be deemed to constitute a transfer of assets or liabilities of any of the Plans to another plan.
- 4. As soon as practicable after the Effective Date, IWC shall deliver to USF all material records and documentation relating to the Plans and Benefit Agreements, and, until such records and documentation are delivered, shall cooperate with USF, USF's agents, and the fiduciaries of the Plans to the extent reasonably necessary for USF, USF's agents and the fiduciaries of the Plan to carry out their duties with respect to the Plans and Benefit Agreements.

WITNESS the due execution hereof by the undersigned duly authorized officers.

TWC RESOURCES CORPORATION
By:
Title:
UNITED STATES FILTER
CORPORATION
By:
Title:

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EXHIBIT B

Benefit Plans

IWC Resources Corporation Employees' Pension Plan

IWC Resources Corporation Executive Supplemental Benefit Plan

IWC Resources Corporation Deferred Compensation Plan

IWC Resources Corporation Employee Thrift Plan

Indianapolis Water Co. Bargaining Unit 401(k) Plan

IWC Resources Corporation Employee Stock Ownership Plan

Group Life, Health, Dental and Disability Plan of IWC Resources Corporation

Medicare Supplemental Health Insurance Plan

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